Credit for Child & Dependent Care Expenses – Decision Tree Can You Claim the Child and Dependent Care Credit? Start Here No Was the care for one or more qualifying persons? See prior page for definition. Yes No Did you¹ have earned income during the year? Did you pay the expenses to allow you¹ to work or look for work? No See prior page for qualifying expenses. Yes Were your payments made to someone you or your spouse could Yes claim as a dependent? No Yes Were your payments made to your spouse or to the parent of your child who is your qualifying person? Were your payments made to your child who was under the age of Yes 19 at the end of the year? No Are you single? Are you filing a joint return? Yes No Yes No Do you meet the requirements to be considered unmarried? Yes Yes Do you know the care provider's name, address, and identifying number? No No Did you make a reasonable effort to get this information? (See Due diligence.) Yes Did you have only one qualifying person and Yes exclude or deduct at least \$3,000 of dependent care benefits? You CAN claim the child and dependent You CANNOT claim the child care credit. Fill out Form 2441. and dependent care credit.2

¹This also applies to your spouse, unless your spouse was disabled or a full-time student.

²If you had expenses that met the requirements for 2008, except that you did not pay them until 2009, you may be able to claim those expenses in 2009.